P'S (1944) Department.

closed

MS SERIES. Pth. 22.6.

G.O. No. 1767

Dated 20.6.44

[Despatch Abstract.]

Electricity – Bellary Electric licence Accounts for 1942-43 – Recorded with remarks.

Local Administration Department.

Municipal Office,

R.C.No.B5.3254/43. Bellary, dated, 30-9-1943.

From Sri.K.Venkatadri Chowdary, B.A.,
Commissioner, Bellary Municipality, Bellary.

To

The Secretary to THE GOVERNMENT OF MADRAS,
Public Works Department, Fort St.George, Madras.
The Asst.Director of Local Fund Accounts, Bellary.
The Chairman, Municipal Council, Bellary.

Sir,

Sub:- Electric Licensee - 1942-43 -
Submitted.

I submit herewith four copies of the Electric Accounts of the Bellary Electric Licensee for 1942-43 prepared according to the instructions issued in the forms prescribed in the Indian Electricity Rules.

K. Subbadri
Commissioner.

Encl:- U.A.C.No.[illegible]/43.

Copy to the Secretary to the Govt. Madras, Public Works Department, Madras.

R.F.D.

M

Copy to the Chief Electrical Inspector to Government, Madras.
Copy to the Chief Engineer for Electricity, Madras.
Copy to the Municipal Electrical Engineer, Bellary.
Copy to the Dist. Inspector of Local Fund Accounts, Bellary.

Forwarded

V Rama Jaroof

22/9/43

.W. dept

~~Lodged~~ (Caution
may be taken on the original
print through the Examiner of
L. F. Accts)

L. O. table
1.11.43

30 Lbs

2014

Memo No. 2470 C/43-1 dt 11-11-43

Bellary Elec Licences Accts 1942-43

The Commissioner, Bellary Mfg submitted ~~has requested~~ that the accounts of the Elec supply undertaking for the year 1942-43 to the Govt through ~~were forwarded to~~ the Dt Inspector of L.F. Accts ~~Chamarajanagar~~ They have not yet rendered ~~Cmr~~ with his no RC B.5-3254/43 dt 20-9-43. The Examiner of L.F. Accts is requested to report when they may be expected with his audit report.

11/11/43

for 11.11.43

Exmr of L.F. Accts

13.11

1107 30/11/43 Examiner's Office.

Sub: Bellary Electric Licence Accounts for 1942-43.
Ref: Government Memo 2470-C/43-1 P.W.Department dated 11-11-43.

The ~~Electric Licence~~ Accounts of the Electric Licence for 1942-43 received from the Commissioner are under scrutiny and will be forwarded with the Audit Report for 1942-43 soon on receipt of further information called for from the District Inspector.

R.Raghavachari
29.11.43

Assistant Examiner of Local Fund Accounts.

The Secretary to Government,
Public Works Department,
Madras.

SECRETARY TO GOVT. 4 DEC 43 4618

C.F. 32 (a).

Local Administration Department

From (Name) Sri A.Venkatasubbaiah, B.A.,

Designation Commissioner,
Bellary Municipality,

Station Bellary.

DEC

Received 4318 Registered

To the Secretary to the Government of Madras,
The Public Works Department,
Fort St. George, Madras.

The Chairman, M.C., Bellary.

Enclosures: M.C. No. B-3. 6263/42. dated 17-12-1942. 194

Sir,

Sub:- Electricity - Accounts for 1942-43 -

Ref:- This office M.C.No.B3. 6263/42 dated 20-9-42.

I beg to request that the following corrections may be made in the abstract statement of energy generated, sold on page 10 of Account Form.

"In columns 7 and 8 please read 66,936 and 34,765 respectively instead of 16,212 and 1,16,467 respectively".

Yours faithfully,

Commissioner.

Encl:- Nil.

Copy to the Chief Electrical Inspector to Government, Madras.

Copy to the District Inspector of Factories, Bellary.

Pencil marginalia: Pl. recd. Marginal added to the file. (Correction cannot not in the accts) 24/12/42 Forwarded 20/12/43 Pl. recd.

realised early.

	Rs	as	ps
1935-36	73	8	0
1936-37	48	1	0
1937-38	34	10	0
1938-39	7	0	0
1939-40	249	5	0
1940-41	13	9	0

PARAGRAPH 7 OF THE AUDIT REPORT

REF TO DISTRICT JUDGE'S BUNGALO

The sanction of Government applied for is awaited.

(I) PARAGRAPH 8 OF THE AUDIT REPORT OF 1941-42.

The action taken in taking a census of motors not registered reported.

5. GRANT OF SANCTION FOR THE SUPPLEMENT.

(a) In the his proceedings D.Dis.No.2440/39 dated 1st April 1943, the Inspector of Municipal Councils and Local Boards fixed the strength of the bill collectors as one with effect from 1st April 1942. Nevertheless, three bill collectors were retained till the end of 30th June 1942, and pay was drawn for all of the three, as all of them were an existing incumbent, who could have been ousted on receipt of the proceedings of the Inspector. The Inspector was not also moved for the continuance of the said bill collectors.

(1)	Vr.24/5-42	Pay for 4/42 for additional two bill collectors			
(2)	Vr.53/6-42	do	5/42	"	
(3)	Vr.76/7-42	do	6/42		

(b) Steps of a sanction for the supplementary grant in the follo

The sanction of the Inspector was not obtained for the

		Rs.	as	ps
Vr.32/5-42		27	4	0
46/6-42		20	3	0
71/7-42		10	0	0
118/9-42		24	0	0
143/10-42		11	8	0
141/10-42		5	3	0
218/12-42		20	0	0
262/2-43		7	2	0
	Total.	125	10	0

(c) The sanction of the Chief Engineer for Electricity was not obtained for the appointment of the one Municipal, an unqualified Instrument repairer at Rs.30/- per mensem, though he does not possess the qualification prescribed for the post in G.O.No.401 L.A., dated 17th October 1939.

		Rs.	as	ps
Vr.256/2-43	Pay from 20-1-43 to 31-1-43	11	10	0
Vr.287/3-43		0	14	0
	Z for 2/43	30	0	0
		2	4	0
	Total.	44	12	0

6. [illegible] - AVOIDABLE EXPENDITURE.

The payment of annuity of Rs.6,891/- on the loan of Rs.95,000 sanctioned in G.O.No.[illegible].63 L.A., dated 5th January 1940 as referred to in para 4 of G.O.No.3410 L.A. dated 1st December 1941, fell due on 20th March 1942. It was paid only on 15th June 1942 a sum of Rs.117-13-0 being the normal interest at 7½% on the above sum of Rs.6,891/- for the period from 20th March 1942 to 14th June 1942 had to be paid by the municipality on Vr.162/11-42. When the Commissioner requested the Government to waive the recovery it was declined in G.O.No.[illegible] L.A. dated 21st August 1942. The payment could ordinarily be recovered from the persons responsible for the delay in payment. It may be stated if this delay was taken to the notice of the council and orders for fixing responsibility were obtained.

(a) There were 335 consumers when the licence scheme was transferred in 1927 from the private company to the management of the municipality. Out of the above consumers security deposit from about 70 consumers still remained to be obtained as explained in audit. Action taken to obtain the security deposits from 70 consumers may be stated.

(b)CASH SECURITY DEPOSITS - NOT INVESTED.

A sum of Rs.14,365/- which was received towards cash security deposit of the consumers upto the end of 1942-43, was not invested as required by G.O.No.1116 P.W.D., dated 11th April 1942.

8. REVENUE ACCOUNTS - DEFECTS.

(a) In the Revenue Accounts for the year, the salaries and wages paid for March 1942, were first debited and then deducted from the total debits at the end of the year and to salaries and wages etc., due for March 1943, which were not paid before the end of the month were added to the figure arrived at as above. The deduction made towards salaries etc., paid for March 1942 in April 1942, were shown in the net revenue account and the salaries etc., for March 1943 shown as liability in the balance sheet. The correct procedure should be, debit salaries and wages etc., for March though not paid before the end of the year to the Revenue Account, and show the amount as a liability in the balance sheet. Similarly, cost of oils etc., purchased and not paid in a year should be debited to the account and included as a liability in the balance sheet.

(b) A sum of Rs.180-8-0 credited to the Revenue account towards sale proceeds of drums should have been credited to net revenue account.

9. CAPITAL ACCOUNT: SALE PROCEEDS OF SURPLUS MACHINERY.

A sum of Rs.1,325/- realised during the year towards the sale of surplus machinery was shown on the credit side

11. The result of audit may be considered as fairly satisfactory.

12. The total receipts and charges for the year were ₹.1,18,076-10-1[illegible] ₹1,[illegible]7,[illegible]1-9-10 respectively.

13. There were sixteen items of objections involving ₹.2,029-13-3 at the close of audit as detailed below:

			Rs.	as.	ps.
	1940-41	3	815	10	3
No. D37/	1941-42	3	756	0	0
28 JAN	1942-43	10	458	3	[illegible]
		16	2,029	13	[illegible]

R. RAGHAVACHARI,
Assistant Examiner of L.F.Accounts,
Northern Circle, Ootacamund.

[illegible] by the executive authority of Municipal Council, Pollachi [illegible] with the request that the report may kindly be returned [illegible] to the Dt.Inspector of L.F.Accounts, Bellary with your reply in triplicate duly [illegible] by the Municipal Council for submission to Government. [illegible] of the audit report on the election fund accounts of the [illegible] Municipal Council for the year ended 31st March 19[illegible] is herewith forwarded to the Secretary to Government, Public [illegible] Department, along with the statutory account in duplicate. The original [illegible] is forwarded to the executive authority in L.F.A. 905 Dated 22-4-42

A.H.O. /True COPY/

S. I. G. two for remarks.

[illegible]
Superintendent, 29/1

L. F. No. 270
M. F. No. 180

ANNUAL ACCOUNT.

_____ *Electric Licence.*

Year ending 31*st March* 194

I. Statement as to loans authorized for the purpose of the undertaking referred to in the abovementioned licence to the end of for which accounts are made up.

Hoe & Co., Madras.

Amount sanctioned and nature of loan.	Amount borrowed.			Amount paid.			Amount sanctioned but not borrowed.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

C. D. Muthaiah
Commissioner
~~*President, Panchayat Board.*~~

M. Ayya
Electrical Engineer.

L.F. No. 270
M.F. No. 180

II. Capital Account for the

Dr.

Description of work.	Expenditure to the end of	Expenditure during the year	Total expenditure to the end of
	Rs. A. P.	Rs. A. P.	Rs. A. P.
(a) To preliminary expenses (to be specified) ..	[illegible]	[illegible]	[illegible]
(b) „ lands, including law charges	[illegible]	[illegible]	[illegible]
(c) „ value of lands appropriated for electrical purposes ..	[illegible]	[illegible]	[illegible]
(d) „ buildings and other properties	[illegible]	[illegible]	[illegible]
(e) „ plant	[illegible]	[illegible]	[illegible]
(f) „ transformer and appliances	[illegible]	[illegible]	[illegible]
(g) „ overhead feeders	[illegible]	[illegible]	[illegible]
(h) „ underground feeders	[illegible]	[illegible]	[illegible]
(i) „ meters and testing equipment	[illegible]	[illegible]	[illegible]
(j) „ special structures	[illegible]	[illegible]	[illegible]
(k) „ switch gear, fuse and lightning arresters ..	[illegible]	[illegible]	[illegible]
(l) „ street lighting	[illegible]	[illegible]	[illegible]
(m) „ service connections	[illegible]	[illegible]	[illegible]
(n) „ tools and plant	[illegible]	[illegible]	[illegible]
(o) „ general stores	[illegible]	[illegible]	[illegible]
(p) „ transfer to sinking fund of value of land sold, as per contra ..	[illegible]	[illegible]	[illegible]
(q) „ amount applied to the reduction of principal of borrowed money from value of lands sold, as per contra ..	[illegible]	[illegible]	[illegible]
(r) „ special items (to be specified) Capitalisation of D.C.plant. Cost of opera.	[illegible]	[illegible]	[illegible]
Total expenditure ..	[illegible]	[illegible]	[illegible]
To balance of capital account ..			[illegible]

[illegible] Rs.2701 representing the value of
capital stores sold away with the engines and
not written off and credited to the value of
plant.

During the year on account of
installations only 0 services were given at a cost of Rs.231-0-0. The cost
was covered by connecting disconnected installations were to Rs.200/-
thereby the cost of materials returned to stores by disconnecting service
connections of disconnected consumers were to Rs.130/- Hence the item
figure of Rs.77-0-0

Auditor

———— *Electric Licence.*

Year ending ———— **194** 0.

Cr.

Description of work.	Receipts to the end of	Receipts during the year	Total receipts to the end of
	Rs. A. P.	Rs. A. P.	Rs. A. P.
(*a*) By amounts raised by loans	[illegible]		[illegible]
(*b*) ,, interest on capital outlay during construction capitalized ..			
(*c*) ,, amount received as Government contribution			
(*d*) ,, value of lands belonging to authority appropriated for electrical purposes			
(*e*) ,, value of surplus lands sold			
(*f*) ,, amount transferred from Net Revenue Account ..			
(*g*) ,, other receipts (to be specified)	[illegible]	[illegible]	[illegible]
Leg Sale of Surplus Machinery			
Total receipts ..	[illegible]	[illegible]	[illegible]

[illegible]

Electrical Engineer.

[illegible]

Commissioner,
President, Panchayat Board.

A.A.—2

Dr. **No. III Revenue Account for the**

	Rs.	A.	P.	Rs.	A.	P.
A. Generation—						
(*a*) To fuel	[illegible]	0	0			
(*b*) To oil, waste, water and engine room stores	[illegible]	0	0			
(*c*) To proportion of salaries of Engineers, Superintendents and officers..	[illegible]	0	0			
(*d*) To wages and gratuities	[illegible]	0	0			
(*e*) To repairs and maintenance of—						
(i) Building	[illegible]	0	0			
(ii) Plant	[illegible]	0	0			
(*f*) To other items (to be specified)	0	0	0	[illegible]	0	0
AA. To cost of Bulk power purchased						
B. Distribution—						
(*a*) To proportion of salaries of Engineers, Superintendents and officers..	[illegible]	0	0			
(*b*) To wages and gratuities	[illegible]	0	0			
(*c*) To repairs, maintenance and renewal of mains—						
(i) H. T. line K.V.						
(ii) L.T. line	[illegible]	0	0			
(*d*) To repairs, maintenance and renewal of transformers	[illegible]	0	0			
(*e*) To repairs, maintenance and renewals of meters, switches, cutouts and other apparatus on consumers' premises	[illegible]	0	0	[illegible]	0	0
C. Public lamps—						
(*a*) To attendance and repairs	[illegible]	0	0			
(*b*) To renewal, etc.	[illegible]	0	0	[illegible]	0	0
D. Rents, rates and taxes—						
(*a*) To rents payable						
(*b*) To rates and taxes						
(*c*) To electricity duty	[illegible]	0	0	[illegible]	0	0
E. Management expenses—						
(*a*) To salaries, etc.—						
(1) Engineers department	[illegible]	0	0			
(2) Clerical department	[illegible]	0	0			
(*b*) To general establishment charges	[illegible]	0	0	[illegible]	0	0
(*c*) To commercial expenses						
F. Law charges—						
To Law expenses						
G. Other items—						
(*a*) To service connexions	[illegible]	0	0			
(*b*) To compensation under Workmen's Compensation Act						
(*c*) To Audit fees						
(*d*) To Electrical Inspector's fees	[illegible]	0	0			
(*e*) To leave and provident fund contribution charges						
(*f*) To other sundry items (if any)	[illegible]	0	0	[illegible]	0	0
P.F.Bills..... Rs. 146-0-0 Telephone rent.. [illegible] Trolley hire. .. 10-0-0 Total. [illegible] — Total expenditure ..				[illegible]	0	0
— Amount carried to Net Revenue Account..				[illegible]	0	0
Balance carried to next account to provide for bad debts..						
Total ..				[illegible]	0	0

Electrical Engineer.

year ending 31st March 19

Cr.

	Rs.	A.	P.	Rs.	A.	P.
(*a*) By balance from last account less bad debts written off	54	0	0			
(*b*) By sale of energy for lighting purposes	32736	0	0			
(*c*) By sale of energy for power purposes	13267	0	0			
(*d*) By sale of energy for public lighting	6890	0	0			
(*e*) By sale of energy by special contract	-	-	-			
(*f*) By rental of meters on consumers' premises	3130	0	0			
(*g*) By service connexions—						
Rs. A. P.						
Actual cost 1432-0-0	1432	0	0			
Centage 36-0-0	36-	0	0			
(*h*) By miscellaneous receipts from consumers	115	0	0			
(*i*) By rents receivable	361	0	0			
(*j*) By other receipts (if any to be specified)	231	0	0			
By Public lamps - maintenance. ...	1039	0	0	79709	0	0
During the year distribution lines and connections to buildings were carried out on behalf of certain essential services. The allocation of the cost of works could not be worked till the whole work is completed and an agreement reached with the department in regard to allocation. Hence, the cost of materials and labour amounting to Rs.1192/- has been shown under service connection actual cost. The centage of Rs.36/- works out on Rs.240/- being the cost of materials and labour for 8 new services (Rs.220-12-0) and for changing the position of water board pts.,(Rs.9-3-0)						
Reconnections. ... Rs. 78 0 0						
Meter repairs. ... ,, 10 0 0						
Court costs. ... ,, 27 0 0						
Total. ,, 115 0 0						
Welding charges. .... Rs. 10-12-0						
Cost of drums sold. 100- 0-0						
Fuel recovery. 20-12-0						
Centage recovered by Electri- 8- 0-0						
cal Engineer Total. 231- 0-0						
Total receipts ..				79709	0	0

Commissioner

President, Panchayat Board.

L. F. No. 270
M. F. No. 180

Dr.

IV. Net Revenue

	Rs.	A.	P.	Rs.	A.	P.
(a) To interest on mortgage debt accrued due to date Principal ..	18803	0	0			
(b) To amount transferred to Capital Account .. Interest. ..	11771	0	0			
(c) To payments to reserve fund where such fund is authorized						
(d) To Income-tax paid .. .. Pl. Duty.	902	0	0			
(e) To sum applied to local Instalment of decapitalised ..						
(f) To Interest on Capital .. value of plant wped off.	4000	0	0			
(g) To Sinking fund at....per cent on paid-up capital* cost of pole etc., purchased						
(h) To provision for renewals and extraordinary maintenance last year						
(i) To depreciation —general reserve at....per cents on paid-up capital* and paid this year.	4741	0	0			
(j) To balance carried to balance sheet Salary for March 42.	1466	0	0			
Arrear refund to Balakrishna Mills Total ..	348	0	0			
				41931	0	

* *Note.*—The percentage in the above two items should be

H.S. Cayzer
Electrical Engineer

No. V. Sinking Fund

	Stock.	Rs.	A.
(a) To amount paid for purchase of (nature of investment to be specified)			
(b) To stock sold during period of account			
(c) To amount of principal of borrowed money repaid			
(d) To amount of balance to next account			
Total ..			

Auditor.

Electrical Engineer.

No. VI. Reserve Fund

Dr.

	Stock.	Rs.	A.	P
(a) To amount for purchase of (nature of investment to be specified) ..				
(b) To stock sold				
(c) To sum transferred to revenue account				
(d) To amount of balance to next account				
Total ..				

Electrical Engineer

_ *Electric licence.*

Account.

Cr.

	Rs.	A.	P.	Rs.	A.	P.
(*a*) By balance from No. III. Revenue Account						
(*b*) By balance from last account						
(*c*) By interest on money at deposit						
...						
Total ..						

blank to be filled in by the respective undertakings.

Commissioner
President, Panchayat Board

_ *Electric licence.*

Account.

Cr.

	Stock.	Rs.	A.	P.
(*a*) By balance brought from last account				
(*b*) By amount brought from net revenue account				
(*c*) By interest on investment				
(*d*) By value of lands transferred from Account II				
(*e*) By amount realized by sale of stock (nature of stock to be specified)				
(*f*) By stock purchased				
Total ..				

Commissioner
President, Panchayat Board

_ *Electric licence.*

Account.

Cr.

	Stock.	Rs.	A.	P.
(*a*) By balance brought from last account				
(*b*) By amount transferred from net revenue account				
(*c*) By stock purchased				
(*d*) By amount realized by sale of stock (nature of stock to be specified) ..				
Total ..				

Commissioner
President, Panchayat Board

L.F. No. 270.
M.F. No. 180.

No. VII. General balance sheet

CAPITAL AND LIABILITIES.

Dr.

	Rs.	A.
Capital account—		
Amount received as per account No. II.	677107	0
Sundry creditors—		
Deposit from consumers for service connexions	1007	0
To Government Electricity department for energy charges	—	—
Salaries and wages due	1018	0
Electricity duty	—	—
Audit fees	—	—
Other liabilities	6000	0
Net revenue account—		
Balance at credit thereof	—	—
Reserve fund accounts—		
Sinking fund for loan repayment	—	—
Depreciation	—	—
Special reserve	—	—
Balance of interest on capital due	—	—
Security deposits—		
From consumers	10000	0
Invested in Post Office Cash Certificates as per contra	—	—
From others	—	—

as on

PROPERTY AND ASSETS.

Cr.

	S.	A.	P.
Capital account—			
Amount expended for works as per account No. II			
By stores on hand			
Sundry debtors—			
For current supplied to end of the year			
Other debtors—			
For plant sold on hire-purchase system			
For service connexions .. .. Rs 2464 ..			
By other items (to be specified) .. .. Arrears 102			
Securities held (cost price)—			
Post Office Cash Certificates of consumers held as per contra			
Others, Post Office Savings Bank Pass Book			
Work in progress for service connexions			
Advance payments—			
(1)			
(2)			
Cash balance—			
In Treasury	31526		
On hand			
Net revenue account—			
Balance of last year	14025		
For the year			
Investments in Government securities—			
Depreciation fund			
Special reserve	78578		
Total ..	50,401		

Electrical Engineer.

Commissioner

~~*President, Panchayat Board.*~~

No. VIII Statement of energy generated, sold, etc.

Total energy generated in Kilowatt hours. (1)	Public lamps. (2)	By special contract. (3)	Consumers by meter for lighting purposes. (4)	Consumers by meter for power. purposes. (5)	Total. (6)
illegible	illegible		illegible	illegible	illegible

Kilowatt-hours used on works. (7)	Kilowatt-hours not accounted for. (8)	Total Kilowatt-hours accounted for. (9)	Kilowatts connected for public lamps. (10)	Total consumers connected. (11)	Total Kilowatts connected. (12)	Plants installed Kilowatts. (13)	Maximum supply demanded in Kilowatts. (14)
illegible	64763 illegible	illegible	illegible	illegible	illegible	illegible	

uditor.

Electrical Engineer.

Commissioner

President, Panchayat Board.

Sub: Accounts - Bellary Electric Licence - Accounts for 42-43 - Remarkr submitted -
Ref: Government U.O No. P.W.D., 655 H/44-1, dated 26th January 1944.

The accounts of the Bellary Electrice Licensee for 42-43 have been scrutinized and the following remarks are submitted.

The accounts under review relate to the 16th year of operation.

The important features of working are as extracted below:-

	42-43.	41-42.
1. Total capital expenditure to end of	3,79,700	3,78,593
2. Gross profit	17,199	25,286
3. Net profit from G.B.S. + or -	- 14,025	+ 10,707
4. Revenue from electric supply	72,869	1,00,854
5. Total revenue from working	78,277	1,08,181
6. Total expenditure against revenue	95,652	1,18,604
7. Cost per unit generated	1.41 as.	1.44 as.
8. Working cost per unit generated	3.55 as.	3.11 as.
9. Working cost per unit sold	5.10 as.	4.15 as.
10. Total units generated	4,31,506	6,11,079
11. Total units sold	2,99,807	4,56,921
12. Total number of consumers	873	868
13. Maximum demand in K.W.	218	240

It has been reported that the figures exhibited in the various statements of accounts have been rounded off to the nearest whole rupee to facilitate compilation of accounts. Necessary provision has been made in the columns for the exhibition of annas and pies and the rounding off is not desirable. The licensee may therefore be advised to exhibit the figures in the account statements including annas and pies in future.

No. II Capital Account.- Regarding the exhibition of a sum of Rs.1,325/- on the Creditor side of the account, on a reference to the licensee, he has replied as follows:-

"The book-value of the plant i.e. one D.C. Motor of 67.5 K.W. sold during the year was Rs.1,947-8-0. A sum of Rs.1,925/- was realised and out of this sum Rs.600/- is under deposit and the balance of Rs.1,325/- is taken as receipts. The deposit of Rs.600/- will be adjusted in 43-44. The sum of Rs.1,325/- is exhibited on the credit side of the capital account, against item (g) Other receipts to be specified. The book value was not reduced in this year 42-43. The reduction will be given effect to in the accounts for 43-44."

The procedure adopted by the licensee in the above case is not in accordance with the instructions issued in sub-para 2(ii) of G.O. No. 1395, P.W.D., dated 15-7-43. The book value of the plant being Rs.1,947-8-0 and the sale price being Rs.1,925/- the net loss incurred in the transaction is only Rs.22-8-0. The correct procedure is that this sum of Rs.22-8-0 should only be charged to the Net Revenue Account and the full book value of the plant namely, Rs.1,947-8-0 credited to the Debtor side of the capital account against (e) plant. The sum of Rs.1,325/- now shown there at all. As this sum of Rs.1,325/- represents the cash realised by the sale of plant, it will only increase the cash balance exhibited in the G.B.S. The licensee may be

⊗ on the credit side need not be shown

asked to carry out the above adjustments in the accounts for 43-44 in consultation with the audit department. Further, while making adjustments in the capital account it is suggested that the full amount as per the last column of the previous account should be carried over in the 1st column and adjustments; if any during the year, should be shown in the second column.

Cost of syren Rs.450/-. The licensee has stated that the syren which has been installed at the expense of the electrical fund has no post-war revenue earning capacity to the electrical undertaking. The syren seems to have been installed for warning of the general public of the Municipality in case of enemy air raid. No A.R.P. scheme has been approved by the Electrical Commissioner for Bellary and expenditure admitted by Government. Th expenditure of Rs.450/- should not be ~~exhibited to be~~ debited to the electrical undertaking.

No. IV Net Revenue Account.- The licensee has written off a sum of Rs.4,000/- towards the loss incurred by the sale of plant. In as much as the licensee is working at a heavy deficit, it does not appear necessar to insist upon the write off ~~and~~ of the losses now. Therefore, the licensee may be permitted to write off the balance of loss when the financial position permits.

My remarks on the audit report will be submitted to Government on receipt of the Municipal Council's replies to the same and the Examiner's further remarks thereon.

A copy of the accounts for 42-43 and audit report with the Government U.O. Note under reference are returned herewith.

D. Rao
D.E.I.G.

Encl: Accounts copy and audit report.

To

The Secretary to Government,
public Works Department, Madras.

C.E.I.G. u.o. No.371 D/44-4
Dated 3rd April 1944

CLV/RG/3.4

PWD

O.M. 655H/44-4 dt 10-4-44.
Electricity - Bellary Electric Licensee - Accts for 1942-43
from the Exc. Lf. Accts. No. 1054 LF. dt 22.1.44.

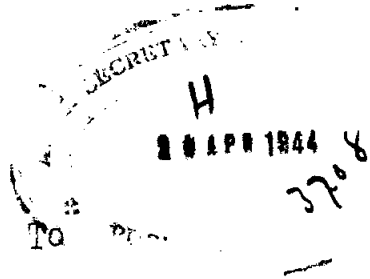
The Exc. Lf. Accts is requested to state whether the replies of the Bellary Municipality to the points raised in the audit report referred to above have been received and if so when they may be expected to reach Govt. with his further remarks

for S.E.C.

Examiner's Office.

Sub: Electricity-Bellary Electric Licence Scheme 1942-43-replies.
Ref: Government Memorandum No.655 H-44-4 P.I dated 10-4-44.

The replies to the Audit Report have been received on 10-4-44 and the resolution of the council approving the same, on 20-4-44. It is being separately forwarded with the endorsement of this department.



Rkaghavachar
24.4.44

Asst. Examiner of
Local Fund accounts.

To

The Secretary to Government,
Public Works Department, Madras

Examiner's Office.

Replies to audit report for 1942-43 on the accounts of the Delany Municipal Electric Licence scheme--forwarded.

H

8 APR 1944 3710

... d to the ... ment, ... Works (Electricity) Department ... with copies of ... and ... the ... of the audit.

... of the audit report;

... loan and ... to ... into ... in ... on the ... the ...

... audit ...

... observations ... by ... the ... or of ... the ... in the ... to ... have ... dispensed with without ...

... interest ... explain ...

D/40 2/3 Rkaghavachari 2.4.44

... Examiner ... Account

P.W.D.

C.E.I. Guna for remarks

PK. 8/5/44

2/2

9.5-44

Replies to Audit Report for 1942-43 on the Accounts of the Bellary Municipal Electricxk License Scheme.

Para 2.

The ordinary receipts are in excess of the working expenditure including the payments of interest on loans. Hence, the undertaking cannot be deemed to be --- working at a loss. The deficit shown is arrived at by -- adding the instalments of loan to working expenditure. --- The instalments of loans should not be treated as working - expenditure for assessing whether the undertaking is workin at a profit or loss.

Para 4.

(1) The Government have been addressed in the --- matter through the Inspector of Local Fund Accounts and the Chief Engineer for electricity and their reply is awaited.

2.) Sanction for deviation will be obtained and shown.

3.) Action is being taken through the Legal --- Advisor for the recovery of the amounts.

4. The Government Order received was shown and -- the objection has since been dropped.

5. The census of the meters has been taken. The same may be seen in the next audit. Since shown.

Para 5.

(a) The reorganization proposals were received on 5-5-1942. At that time all the Bill Collectors ----- including the Electric Bill Collectors were engaged in the collection of General taxes and Electric Bills. As the - work had to be redistributed after ousting one Bill Collec the order could be given effect to from 1-7-1942. The objection may therefore be dropped. In case the sanctio of Inspector of Municipal Councils for continuing one - Bill Collector for one month during June 1943 is foun -- necessary it will be obtained. But specific sanction may

may not be necessary since time would be required for -- the recall and reissue of bill books and notice to the bill collector to be discharged.

(b) The reorganization proposals were received only on 25th May 1942. 3 months notice was given to ~~Rakkappa~~ watchman along with others similarly placed, which --- expired by 14-9-1942. Hence, the objection for -- payment upto 14-9-42 may be dropped. With regard to -- payments made in Vr.No.181 and 262 sanction of the --- Inspector of Municipal Councils will be obtained and -- shown.

(c) The Chief Engineer for Electricity has been --- addressed on the subject in this office no.F.1-5259-44 dated 11-.-44.

Para 6. The matter is being looked into.

Para 7.

(a) A statement showing Security Deposits due from the consumers has been prepared and action is being --- taken to collect the amounts.

(b) The sum of Rs.14,365/- was diverted to meet the deficit balance under Electric License Scheme. Hence, this could not be invested as required in G.O.No.1116 P.W.D. dated 11-4-'3.

Para 8

(a) Noted.

(b) Noted.

Para 9.

The amounts realised by the sale of surplus machinery in 1942-43 was Rs.1925/- only a sum of Rs.1,325/- was shown as Capital Receipt. The balance of Rs.600/- is under deposits. It will be adjusted 1943-44 accounts. The value of plant sold will also be deducted under the head "Capital & Plant" in 4

counts and the resultant loss will be debited to --- Revenue Account as suggested.

re 10.

In cases where details are available the amount will be adjusted. In other cases, they will be written off or lapsed with the sanction of the Council.

re 13.

The objection relating to the sum of Rs.815-1 of Rs.715-6-0 have since been dropped.

Sd/- K.Venkatadri,

Commissioner,
Bellary Municipality.

(True copy forwarded)

By order.

Manager.

Copy of Resolution No.481 dated 19-4-1944 of the Municipal Council, Bellary.

Read:- Audit Report on the Electric License Accounts for 1942-43 and replies thereto.

Resolution:- Approved.

Sd/- D.Abdul Rawoof,
Chairman, M.C.19-4-4

(True copy)

Manager. 19/4.
Municipal Office.

19/4

Municipal Office.

(Time Out)

Chairman, Mr. J.B. 19-4-44
Dr. Urquhart Lamont,

Resolution:- Adopted.

for 1943-43 and Terrible Cleric.

Read:- Audit Report on the Victoria Square Account

---

re Mr. Carl Conrad, Petrolia.
of Resolution No.481 dated 18-4-1944 at

Office of the C.E.I.D.
Chepauk, Madras.

Sub: Bellary Electric Licence - Accounts for 1943-44 -
Audit report and replies thereon - Remarks - Submitted.

Ref: Govt. U.O. No.655 H/44-5 dated 11-2-44.

=====

The following remarks are submitted on the audit report and replies thereon.

Para 2.

I endorse the remarks of the Examiner. The question of inadequacy of finances of the electric undertaking has been already dealt with in my letter No.2786 D/44-7 dated 31-1-44 to the Secretary to Government, Local administration Department, through the Chief Engineer (Electricity) - vide copy of letter enclosed. Whether any additional relief is necessary in this direction is being examined in detail with reference to Local administration Department Memorandum No.31220-4 Bud. I-L.A. dated 13th March 1944 and a report will be submitted to Government (in the L.A.D.) shortly.

Paras 4 (2) and (3), 7 (a), 9 and 10.

The licensee may be instructed to expedite action in the matter and report the results to Government through the Examiner, without any further delay.

Paras 5 (a) and (b) and 6.

I endorse the remarks of the Examiner. The licensee may be advised to take very early action in the matter.

Para 7 (b).

The licensee's reply cannot be accepted. The action of the licensee in having utilised the consumers security deposits to meet the deficit in the electrical undertaking is in contravention

of the instructions in para (c) of G.O. No.1116 P.W.D. (Electricity) dated 11-4-1942 and is therefore not in order. The licensee may be requested to state the circumstances under which this diversion was effected and also to explain why the prior approval of Government was not obtained for the same. Sanction of Government should now be obtained for regularising the procedure adopted.

Para 4 (1).

This office remarks on the subject were submitted to Government (in L.A.D,) in U.O. No. 1444 L.A./44-1 dated 10-4-44 through the Chief Engineer (Electricity).

Para 5 (c).

The subject is under scrutiny in this office.

ASST. SECRETARY TO GOVT. 27 MAY 1944 PUBLIC WORKS DEPT. 460

S. Ayyangar 25.5.

Chief Electrical Inspector to Government.

To

The Secretary to Government,
Public Works Department, U.O.
Fort St.George, Madras. (with enclosures).

C.E.I.G. U.O. No. 371 D/44-P, dated 22-5-44.

P.W.D.

CNL/GP/25.5.

25-5-44

The Chief Electrical Inspector's ~~Rep~~ further report ~~Referred to 'A'~~ above may be awaited till 30.6.44 — vide 1 above. Not necessary & await. 2..6.

P&K. 31.5.44 1944

52/21/b 51/61

Electricity. Bellary Electric Licensee & audit report.
Accounts for 1942-43 – Recorded with remarks.

Read again - G.O. No. 1395 P.W. dt 15.7.43
Read also - From the Commr Bellary Mly, Roc Bs. 3254/ dt 30.9.43
R.C. No. 3254/43 dt 17.1.
From the Exr of L.F.A. No. 9054 dt 22.1.44.
" C.E.D.G. Wo. No. 371 D/44-4 dt 3.4.44.
" Exr of L.F.A. No. 807 dt 27.4.44.
" C.E.D.G. Wo. No. 371-D/44-P dt 22.5.4

Order/Ms. 1767. dt 20-6-1944

Recorded.

2 It has been reported that the figures exhibited in the various statements of accounts have been rounded to the nearest whole rupee to facilitate compilation of accounts. Necessary provision has been made in the prescribed account forms for the exhibition of annas and pies and rounding off the figures is not therefore desirable. The licensee is therefore requested to exhibit in future the figures in the accounts including annas and pies.

3 No II. Capital account: (a) The procedure adopted by the licensee in booking the transactions relating to the sale of the plant, viz. Motor of 67.5 K.W. is not in accordance with the instructions in G.O. No. 1395 P.W. dt 15.7.43. The correct procedure is that the sum of Rs 22-8-0

being the net loss on account of the plant should be charged to the Net Rev. Acct and the full book value of the plant viz. Rs 1947-8-0 ~~Credited to~~ shown in the debit side of the account. The licensee is requested to make the necessary adjustments in the accounts for 1943-44 in consultation with the Exr of L.F.A. C' on p25-26

(b) Cost of Provision of a syren - Rs 450. No A.R.P. scheme has been approved for the Bellary Municipality and the expr of on account of providing a syren should not therefore be ~~excluded from~~ charged to the electric undertaking. p26 cf D on p

4 No. IV. Net Rev. Acct. The licensee has written off a sum of Rs 4,000/- towards the ~~loss~~ incurred by the sale of plant. In as much as the undertaking is working at a heavy deficit it is not necessary to write off the losses now. Such losses in future ~~may~~ should be written off, when the financial position of the undertaking permits it. pp20-21 cf 'E' on p26

5 Paras 2 and 4 (1) of the audit report. Separate orders on these subjects will be issued in L.A.D. p9 cf ; pp31-39 cf vide para 4 (1) of

6 Paras 4 (2) & (3), 7(a), 9 and 10 of the audit report. The licensee is requested to expedite action in the matter and report the results to Govt in Exr of L.F.A. without further d pp9-13 cf K on

Spl.-II(b) 1 Paras 5(a) & (b) of the audit report. The licensee is requested to obtain the sanction of the Inspector of M.C. Councils and Local Boards in the retention of the Bill Collector up to 30.6.42 and of the Watchman up to 14-9-42. The Watchman being a menial should have been discharged without any notice.

129 C/F

2 Para 5(c) of the audit report. The order of the C.E.(E) in the matter should be shown to the auditor at the time of the next audit.

p/ 350 40 C/F.

3 Para 6 of the audit report. The Commissioner licensee is requested to explain the delay in fixing the responsibility on the persons concerned

p 12 C/S

1, 33-1-39 C/F

Military Unit

through the C, M.C.C

~ C.E.O.G. (2 Copies)

Exr of L.F.A.

(All the work-sheets against 20.9.44)

4 Para 7(b) of the audit report. The diversion of the amount should have been effected without the sanction of the Govt. The licensee is requested to explain the circumstances under which the diversion was effected & to obtain the sanction of Govt for regularising the procedure adopted.

B 7-6-45

21.6.45

Note. Para 4 of the draft order on p 2 ante is based on the C.E.O.G's remark at 4 on p 26 It does not seem necessary to revise the accounts now. The instructions may be applied for future purposes and the draft provides for it.

2 Para 10 of the draft. This is based

on the C. E. 2. G's remarks at K on pp 39-40 C.F.

It does not seem necessary to pursue the matter as desired by the C. E. 2. G. The accounts may however be asked to obtain the sanction of Govt for the pro
The draft order may issue after (adopt
acceptance by L. A. & Finance

Through E.

6-6-44 7-6-44

P.W no 6554/44-6
7.6.44

LA

7.6.44

LA dept.

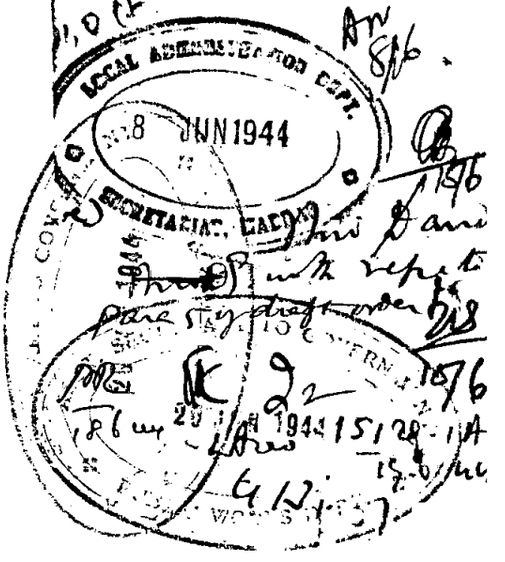
The draft on pp 1-3 ante may be perused and the file returned to P.W.D

P.W.D

6.6.44

Issue

20.6.44



Issued Go No 1767 d 20.6.44

With reference to para 10 overleaf fir orde
ether the call may be noted with date 20.6

C.F. 32 (a).

Local Administration Department

From (Name) Sri.T.A.Narasa Reddy,B.A.,

Designation Commissioner,
Bellary Municipality,

Station 27 [illegible] 1944 BELLARY.

Received ..... Registered .....

To The Secretary to the Government
Madras,
The Public Works Department,
Fort St.George, Madras
Thro' Khan Sahib.D.Abdul Rawoof Sahi
Bahadur, B.A.,B.L.,M.L.A.,F.M.U.,
Chairman M.C., Bellary.

Enclosures:

R.C. No. B.5. 6098/44. dated 23rd November 1944..

Sir,

Sub:- ELECTRICITY - Bellary Electric License - Accounts and Audit Report for 1942-43.

Ref:- G.O.No.Ms.1767 P.W.D., dated 20-6-1944.

Para 2.

The Electric Accounts for 43-44 have been exhibited in rupees, annas and pies as instructed in the above quoted order.

Para 3.

(a). Necessary adjustments have been given effect to in the accounts for 1943-44 in consultation with the audit department.

(b). This was purchased in 1932 from General Funds for use as time-signal. No new purchase was made from Electric Funds.

Para 4.

Noted for future guidance.

Para 5.

The orders on these subjects have since been received from Local Administration Department - Vide G.O.Nos. 2408 P.W., dated 9-11-43 and G.O. No.Ms.2548 dated 11-9-44

——4(2). The deviation statement is being prepared and will be shown to the audit department in local audit.

——4(3). The decrees are all alive and are being executed.

——7(a). Security deposits in 6 cases have now been taken. In the remaining cases, steps are being taken to obtain the security deposits and shown to the audit department in local audit.

9. This has since been rectified in the accounts for 1943-44.

(10). Details will be furnished wherever possible to the audit department in local audit.

Para 7..

——5(a). The sanction of the Inspector has since been accorded in his L.D No.23196/44 dated 18-8-44 and shown to the audit department in local audit

——5(b). The sanction of the Inspector of Ml.Councils and Local Boards has since been accorded in his L.Dis.No.20446/44 dated 6-9-44 and shown to the auditors.

Para 8.

The sanction of the Government has been obtained in G.O.No.1570 I.A., dated 14-7-44 and shown to the audit department.

Para 9.

The Council has sanctioned the expenditure in its resolution No 39 dated 24-5-44 and the matter is still pending correspondence with the audit department.

Para 10.

The sanction of Government for diverting the earmarked funds i.e., deposits etc. has been accorded by Government in G.O.No. 905 L.A dated 8.11.43 upto the end of 1942-43.

skr/.24.11.p.Exd:-

OFFICE OF THE CHIEF ELECTRICAL INSPECTOR TO GOVERNMENT
Duty Section.
C. No. D6734
Forwarded 7 DEC 1944

Not put up

Commissioner.

P.W.D.

G.E.I.G no good remarks

Office of the C.E.I.C
Chepauk, Madras.

FEB 1945

511

Sub: Bellary Electric licence - Accounts for 1942-43 and audit report - Replies - G.O.No.Ms.1767 P.W.D. dated 20-6-44 - Further remarks.

Ref: Govt.U.O. No.2179 I/44-1 dated 1-12-44.

Resubmitted with the following remarks:-

Para 3(a) and 6(9).

The adjustments reported to have been given effect to in respect of this item are not susceptible of check from the audited statement of accounts for 1943-44 received in this office. The Examiner of Local Fund Accounts may be requested to verify the same

Para 3 (b).

In as much as the syren was purchased from the general funds for use as a time signal the expenditure of Rs.450/- incurred on the same should have been booked against general funds and not debi

to the electricity accounts. Necessary adjustments may be asked to be carried out in the accounts on hand.

The Government u.o. reference is returned herewith.

The Secretary to Government,
Public Works Department, M.O.
Fort St.George, M a d r a s, (with enclosures).

C.E.I.G.'s U.O. No.6734 D/44-2, dated 29-1-45.

CNL/GP/30.1

Memo No 1799/44-4 d 20-2-45

Electricity - Bellary Electric Licence - Accounts and audit report for 1942-43 - Go No 1767 P.W.D. 20-6-44 - Further remarks.

Ref. From the Commissioner Bellary Municipality Rc No B.S. 6098/44 d 23-11-44 & E.I.G. No No 6734 D/44-2 d 29-1-45

Recorded

2. Paras 3(a) and 6(a) of Go No 1767 P.W.D 20-6-44

The Examiner of Local Fund Accounts is requested to verify from the accounts for 1943/44, the action reported to have been taken by the licensee in respect of the above items.

D (para 3 (iv) of Gp NO 1116 IF.W dt 20-6-44.

Since the Syren was purchased from the general funds for use as a time signal, the expenditure of Rs 450/- incurred on it should have been booked against general funds and not debited to the electricity account. In commissioning Bellary municipality is requested to make necessary adjustments in the account

'B' on pp 3-4 ✓

To the commissr Bellary Municip through C.M.

The Exr of F.F.A.o

The C.E.I.G.

SK. 3-2-45

Sd/- Illegible

Note. F.A.D may see before issue.

SK. 7-2-45

Sd/- Illegible

LA

Purchase 2179 dt 4-9-45

9-2-45

3739.

The draft may be returned with the file returned to the PW.D. and

10-2-45

Letter No. 3739/45-1A dt 16.2.45

17 FEB 1945